

APPLICATION FOR TRANSPORTATION FRINGE BENEFITS

PRIVACY ACT OF 1974

In compliance with the Privacy Act of 1974, the following information is provided: Basic authority for requiring the requested information is contained in 5 USC 5701-5733, particularly sections 5721-5733, 30 USC 905, Executive Order 9397, and 26 USC 132(f). Disclosure of the data by you is voluntary. The principal purpose for collecting the data is to determine your eligibility for and amount of reimbursement to you for expenses incurred in commuting to and from work. Information may be disclosed to appropriate Federal, State, or local agencies when relevant to civil, criminal or regulatory investigations or prosecutions. There is no personal liability to you if you do not furnish the requested information; however, you will not be reimbursed for your expenses.

BACKGROUND

26 CFR Parts 1 and 602 provide rules to ensure qualified transportation fringe benefits provided to associates are excludable from gross income. These final regulations reflect changes to the law made by the Energy Policy Act of 1992, The Taxpayer Relief Act of 1997, and the Transportation Equity Act for the 21st Century. The final regulations affect employers offering qualified transportation fringe benefits and associates who receive these benefits.

1. ASSOCIATE INFORMATION

a. NAME			b. SOCIAL SECURITY NUMBER
LAST	FIRST	MIDDLE INITIAL	
c. FILING DATE	d. EFFECTIVE MONTH	e. REGION	f. AGENCY

2. TYPE OF BENEFIT

NOTE: RE-CERTIFICATION IS REQUIRED BY NOVEMBER 30TH OF EACH YEAR, OR WHEN AN ASSOCIATE'S CIRCUMSTANCES CHANGE

CHECK APPROPRIATE BOX	TYPE	MONTHLY PRETAX AMOUNT REQUESTED
	a. Transportation in Commuter Highway Vehicle (Up to \$100.00 - Monthly) A commuter highway vehicle must have a seating capacity of at least six (6) adults, not including the driver. At least 80 percent of the mileage used must be for purposes of transporting employees in conjunction with travel between their homes and places of employment.	
	b. Transit Pass (Up to \$100.00 - Monthly - CLIENTS ONLY) A transit pass means any pass, token, fare card, voucher, or similar item entitling a person to transportation, or transportation at a reduced price, if such transportation is on mass transit facilities.	
	c. Qualified Parking (Up to \$195.00 - Monthly) The term "qualified parking" means parking is provided to an employee either on or near the business premises of the employer, or on or near a location from which the employee commutes to work by mass transit, in a commuter highway vehicle or by carpool. Such term shall not include any parking on or near property used by the employee for residential purposes.	
	d. Cancellation	EFFECTIVE MONTH

3. CERTIFICATION

I hereby certify I am eligible for a transit benefit under 26 USC 132(f). I will be using the benefit exclusively for my regular daily direct commute from home to work and return. I will not give, sell, barter, exchange, convey, or otherwise transfer it to any other person. The monthly transit benefit I receive does not exceed my average monthly commuting cost based on a 20-day month commuting by public transportation or eligible vanpool. I understand and agree that false certification may result in disciplinary action by the General Services Administration up to and including dismissal from Federal employment and possible prosecution for Federal income tax evasion.

a. SIGNATURE OF ASSOCIATE	b. DATE
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INSTRUCTIONS

The purpose of this form is to provide the necessary information to qualify for the Transportation Equity Act benefits program. The "Transportation Equity Act of the 21st Century (TEA-21) Benefit Program" is a provision of the Internal Revenue Code (26 USC 132(f)), permitting an employer to pay for an associate's cost of commuting to work, in other than a single occupancy vehicle. Associates do not report this as income for tax purposes. The TEA-21 benefit program is considered a "qualified transportation" fringe benefit and is offered to associates as a pretax payroll deduction. The benefit is designed to improve air quality, reduce traffic congestion and conserve energy by encouraging associates to commute by transit or vanpool. An associate's decision to receive the transportation fringe benefit will not affect the associate's basic rate of pay, which is the rate of pay fixed by law or by administrative action, **5 C.F.R. § 550.103**.

- 1. ASSOCIATE'S INFORMATION.** Items a - f **must** be completed.
- 2. TYPE OF BENEFIT.** Check the appropriate box. All benefits are indexed for inflation.
 - a. Transportation in a Commuter Highway Vehicle.**
Tax year **2004**, monthly benefit for vanpools is **\$100**.
 - b. Transit Pass (Clients Only).**
Tax year **2004**, monthly benefit is **\$100**.
 - c. Qualified Parking.**
Tax year **2004**, monthly benefit **\$195**.
 - d. Cancellation.** Use this only if you are cancelling. The effective month must be entered when circumstances change.
- 3. CERTIFICATION.** Please read carefully. Sign and date the form.

NOTE:

Benefits will be activated the month following the receipt of the election form.

This form can be obtained from the GSA National Payroll Center (NPC), your servicing Human Resources Office or the GSA Forms web site (<http://www.gsa.gov/forms>)

You may fax this form to the GSA NPC, Attn: Customer Service at (816) 926-2417.